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IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA

FOURTH APPELLATE DISTRICT

DIVISION THREE

In re Marriage of SHANNON CAUDILL  
and TOM RIESER.

SHANNON CAUDILL,

Respondent,

v.

TOM RIESER,

Appellant.

G050479

(Super. Ct. No. 12D001981)

O P I N I O N

Appeal from a judgment of the Superior Court of Orange County, Erick L. Larsh, Judge. Affirmed in part, reversed in part, and remanded.

Law Offices of Sally Anne Cox, Sally Anne Cox and Shannon C. Whitman  
for Appellant.

Law Offices of Michel & Rhyne and Karen A. Rhyne for Respondent.

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Appellant Tom Rieser appeals from the judgment dissolving his marriage with respondent Shannon Caudill and dividing the couple's property, including a New Jersey limited liability company, two parcels of real property the limited liability company owned in New Jersey, and the couple's home in Silverado Canyon, California. The trial court found each spouse owned a 50 percent separate property interest in these assets, and therefore ordered them to sell the assets and equally share the sale proceeds.

Rieser contends the trial court erred in failing to characterize the limited liability company as entirely his separate property because he formed the company before the couple married and made himself the company's only member. The trial court found both Rieser and Caudill formed the limited liability company before they married and held equal ownership interests as the company's only two members. We find substantial evidence in the record to support the trial court's characterization of the limited liability company, and therefore do not disturb that characterization.

Rieser also contends the trial court erred in finding he failed to adequately trace to a separate property source the funds that the limited liability company used to acquire the two New Jersey properties. Although we agree Rieser failed to adequately trace some of the funds, the trial court erred in finding Rieser failed to adequately trace all of the funds. The parties stipulated Rieser contributed approximately \$27,000 he inherited from his father to the limited liability company's acquisition of the properties. An inheritance is separate property regardless whether it occurred before or during marriage. As explained below, however, this separate property contribution entitles Rieser solely to a reimbursement because he failed to show the contribution increased his ownership interest in the limited liability company or provided him with an ownership interest in the properties other than as an owner of the limited liability company. We therefore must treat the contribution as a loan to the limited liability company and remand for the trial court to revise its judgment to provide for reimbursement of this loan.

Finally, Rieser contends the trial court lacked authority to order the parties to liquidate the limited liability company's assets, including the two New Jersey properties, because the company was separate rather than community property and the company was not joined as a party. This argument fails because it relies on outdated case authority that has been overruled by the enactment of a statute expressly authorizing trial courts to order the division of jointly held separate property upon request. Moreover, because all owners of the limited liability company are before the court, it may order them to take all actions necessary to carry out the judgment.

## I

### FACTS AND PROCEDURAL HISTORY

Rieser's father was the sole owner of Foreign Car Repair, Inc. That corporation owned two parcels of real property in New Jersey: A residential lot with a single-family home built on it, and a commercial lot on which Rieser's father operated a foreign car service business through his corporation. Rieser inherited sole ownership of Foreign Car Repair and the two properties it owned when his father died. Rieser rented both properties to tenants through the corporation.

Rieser and Caudill began dating in 1998. In 1999, they bought a home together in Silverado Canyon and took title as joint tenants with each contributing toward the down payment. In November 2000, Rieser registered a New Jersey limited liability company called Foreclosure Property Group, LLC. None of the documents presented at trial regarding the company's formation identify its members, but Rieser signed both the Certificate of Formation and the Application for Employer Identification Number, which stated Foreclosure Property Group was a limited liability company with more than one member. Caudill's name did not appear on either of these documents, but she testified she formed Foreclosure Property Group with Rieser and they each owned 50 percent. From its inception, Foreclosure Property Group's tax returns identified Caudill as a

50 percent owner, but Rieser testified he was the sole owner. Foreclosure Property Group's tax preparer testified she mistakenly identified Caudill as a 50 percent owner because Rieser never told her Caudill owned 50 percent, although Rieser's attorney who helped form Foreclosure Property Group told the tax preparer to include Caudill as a second member of the limited liability company.

Foreclosure Property Group held no assets when it was formed. In December 2000, however, it purchased from Summit Bank the promissory note and mortgage on the two New Jersey parcels that Foreign Car Repair owned. Rieser testified Foreclosure Property Group paid \$33,000 for the note and mortgage. He also offered copies of the note, mortgage, loan sale agreement, and other related documents as trial exhibits, but none of those documents were admitted into evidence. The parties stipulated approximately \$27,000 of the purchase price came from funds Rieser inherited from his father. Rieser testified the remainder came from his Washington Mutual bank account, but no evidence was offered on the source of those funds.

Caudill and Rieser married a few months later, in May 2001.<sup>1</sup> During the marriage, Caudill earned approximately \$1,000 per year as a figure skating instructor, but also performed administrative tasks and other duties for Foreclosure Property Group. Rieser had a separate business building and repairing guitars that made approximately \$6,000 per year, and he also earned approximately \$1,000 annually as a volunteer fireman. Rent from the two New Jersey properties was the couple's primary income source and they used it to pay many of their living expenses, including the mortgage on their Silverado Canyon home. Neither Rieser nor Caudill received a salary from Foreclosure Property Group, but simply used the company's accounts as their own to pay personal expenses.

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<sup>1</sup> Rieser contends the trial court erroneously found the couple married in March 2001, but the court's final judgment stated they married in May 2001 and neither side disputes that date.

After Foreclosure Property Group purchased the note and mortgage for the New Jersey properties, Rieser controlled both the entity that owned the properties (Foreign Car Repair) and the entity that held the note and mortgage on the properties (Foreclosure Property Group). At some point, Foreign Car Repair stopped paying property taxes and the tax authorities placed a tax lien on each of the properties. Foreclosure Property Group purchased those tax liens and then initiated judicial foreclosure proceedings to preclude any other person or entity claiming an interest from redeeming the liens. In January 2002, a New Jersey state court entered a judgment foreclosing on the tax lien for the residential property, terminating Foreign Car Repair's interest, and vesting fee simple title in Foreclosure Property Group. Similarly, in March 2005, a New Jersey state court entered a judgment foreclosing the tax lien on the commercial property, terminating Foreign Car Repair's interest, and vesting fee simple title in Foreclosure Property Group. Neither side cites evidence showing the amount Foreclosure Property Group paid to purchase these tax liens or the source of the funds used to purchase the liens.

In August 2009, Caudill and Rieser separated. Two and a half years later, Caudill filed this action to dissolve the couple's marriage and divide their assets. In October 2012, Rieser drafted and executed an operating agreement for Foreclosure Property Group that declared he was the sole member of the limited liability company. Caudill did not sign the agreement.

Following a five-day trial, the trial court found (1) Rieser and Caudill held the Silverado Canyon home in joint tenancy and it was the separate property of both Rieser and Caudill with each owning an equal share; (2) Foreclosure Property Group was the separate property of each spouse with each owning an equal share; (3) Foreclosure Property Group owned the two New Jersey properties outright after the foreclosure judgments; (4) Rieser failed to adequately trace the funds used to purchase the promissory note and mortgage on the New Jersey properties, and therefore failed to show

he had any interest in the properties other than as an equal owner of Foreclosure Property Group; (5) neither spouse was entitled to support or attorney fees because they were similarly situated after the equal division of their property; (6) any reimbursement requests failed based on the court's finding the couple held equal separate property interests in Foreclosure Property Group and the New Jersey properties it owned; and (7) Rieser's testimony lacked credibility. Based on these findings, the court ordered Caudill and Rieser to sell the Silverado Canyon home and liquidate Foreclosure Property Group's assets (including the two New Jersey properties), and to equally divide the proceeds of those sales. Finally, the court reserved any claims for breach of fiduciary duty until after the properties were sold. After Rieser unsuccessfully moved for a new trial, the trial court entered judgment and Rieser appealed.<sup>2</sup>

## II

### DISCUSSION

#### A. *Basic Property Characterization Principles*

Rieser's appeal focuses primarily on the trial court's characterization of Foreclosure Property Group as each spouse's separate property with each holding a 50 percent interest. "Characterization of property, for the purpose of community property law, refers to the process of classifying property as separate, community, or quasi-community. Characterization must take place in order to determine the rights and liabilities of the parties with respect to a particular asset or obligation and is an integral part of the division of property on marital dissolution.'" (*In re Marriage of Rossin* (2009))

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<sup>2</sup> Rieser requests that we strike Caudill's brief and decide this appeal based on the record and his brief alone because Caudill failed to file and serve her brief within the 30-day extension of time we granted her. We deny this request because Rieser fails to account for the 15-day grace period California Rules of Court, rule 8.220 grants all parties for the filing of an appellant's opening brief and a respondent's brief. Caudill filed and served her brief within that 15-day grace period.

172 Cal.App.4th 725, 732 (*Rossin*); see *In re Marriage of Valli* (2014) 58 Cal.4th 1396, 1399 (*Valli*) [“In a marital dissolution proceeding, a court’s characterization of the parties’ property—as community property or separate property—determines the division of the property between the spouses”].)

“Perhaps the most basic characterization factor is the time when property is acquired in relation to the parties’ marital status.” (*Rossin, supra*, 172 Cal.App.4th at p. 732.) “Property that a spouse acquired before the marriage is that spouse’s separate property. [Citation.] Property that a spouse acquired during the marriage is community property [citation] unless it is (1) traceable to a separate property source [citations], (2) acquired by gift or bequest [citation], or (3) earned or accumulated while the spouses are living separate and apart [citation]. A spouse’s claim that property acquired during a marriage is separate property must be proven by a preponderance of the evidence.” (*Valli, supra*, 58 Cal.4th at p. 1400; see Fam. Code, §§ 760, 770, subd. (a), 771, subd. (a).) “The character of the property as separate or community is fixed as of the time it is acquired; and the character so fixed continues until it is changed in some manner recognized by law, as by agreement of the parties.” (*Rossin*, at p. 732.) Other factors that can impact the characterization of property include, “the ‘operation of various presumptions, particularly those concerning the form of title,’” “the determination ‘whether the spouses have transmuted’ the property in question,” and whether the spouses have “commingl[ed the property] to the extent that tracing is impossible.” (*Ibid.*)

“As a general rule, factual findings that underpin the characterization determination are reviewed for substantial evidence. ‘Appellate review of a trial court’s finding that a particular item is separate or community property is limited to a determination of whether any substantial evidence supports the finding.’ [Citations.] [¶] But de novo review is appropriate where resolution of ‘the issue of the characterization to be given (as separate or community property) . . . requires a critical consideration, in a factual context, of legal principles and their underlying values, the determination in

question amounts to the resolution of a mixed question of law and fact that is predominantly one of law.”” (*Rossin, supra*, 172 Cal.App.4th at p. 734; see *In re Marriage of Ettefagh* (2007) 150 Cal.App.4th 1578, 1584.)

B. *Substantial Evidence Supports the Trial Court’s Characterization of Foreclosure Property Group as the Separate Property of Both Rieser and Caudill*

Rieser contends the trial court erred in finding he and Caudill held equal separate property interests in Foreclosure Property Group because he formed the limited liability company before their marriage and made himself the sole member. We disagree because substantial evidence supports the trial court’s finding both spouses formed Foreclosure Property Group and were the company’s only members.

It is undisputed Foreclosure Property Group was formed in November 2000 before Caudill and Rieser married. The record, however, lacks any minutes, an operating agreement, or any other documentation from that time period identifying Foreclosure Property Group’s members or the terms of its formation. The record includes the Certificate of Formation that Rieser submitted to the State of New Jersey to record Foreclosure Property Group’s formation. The record also includes the Application for Employer Identification Number that Rieser submitted to the Internal Revenue Service to obtain an employer identification number for the company. Neither of those documents identified Foreclosure Property Group’s members, but they both stated it had more than one member. The tax returns Foreclosure Property Group filed from 2001 to 2012 identified Caudill and Rieser each as 50 percent owners, and the tax preparer hired to prepare those returns testified she prepared them in that manner because the attorney who helped form Foreclosure Property Group told her that was Rieser’s intention. Finally, Caudill testified she was a 50 percent owner of Foreclosure Property Group from the time of its formation. This constitutes substantial evidence supporting the trial court’s finding that both spouses were members with a 50 percent separate property interest. (See, e.g., *Adoption of Emilio G.* (2015) 235 Cal.App.4th 1133, 1145 [““Substantial evidence is



“reasonable, credible evidence of solid value such that a reasonable trier of fact could make the findings challenged . . . .”]; *In re Roxanne B.* (2015) 234 Cal.App.4th 916, 920 [“Substantial evidence is relevant evidence which adequately supports a conclusion; it is evidence which is reasonable in nature, credible and of solid value”].)

To rebut this evidence, Rieser points to his own testimony that he formed Foreclosure Property Group as its only member. He also relies on testimony by the tax preparer that she mistakenly identified Caudill as an owner on the tax returns. The tax preparer explained she should have listed Caudill as merely sharing in the profits because she never received any documentation showing Caudill was an owner. This testimony, however, does not establish the trial court erred. Under the substantial evidence standard of review, we defer to the trial court’s determination on the weight and credibility of the evidence and also its resolution of any conflicts in the evidence. (See, e.g., *In re T.W.* (2013) 214 Cal.App.4th 1154, 1162.) It is irrelevant that a different conclusion could have been reached on the same evidence. (*Rupf v. Yan* (2000) 85 Cal.App.4th 411, 429-430, fn. 5 [“So long as there is “substantial evidence,” the appellate court *must affirm* . . . even if the reviewing justices personally would have ruled differently had they presided over the proceedings below, and even if other substantial evidence would have supported a different result”].) Here, the court not only found Caudill was a member of Foreclosure Property Group, but also that Rieser’s testimony to the contrary lacked credibility.

Rieser also contends Foreclosure Property Group is entirely his separate property because he formed it before he married Caudill and he is the only one who signed the Certificate of Formation recorded with the State of New Jersey. Rieser is mistaken. The date of formation merely establishes Foreclosure Property Group is separate property rather than community property; it does not establish who owns that separate property. As the trial court found, both spouses can have a separate property interest in Foreclosure Property Group because they created it together before they

married. Moreover, the Certificate of Formation does not support Rieser's position because it does not state he is a member of Foreclosure Property Group, let alone the only member. Rather, the certificate states he was authorized to sign the certificate on Foreclosure Property Group's behalf and the company had two or more members.

Along the same lines, Rieser contends the "'form of title' presumption" supports the characterization of Foreclosure Property Group as his separate property because the Certificate of Formation lists him as the only member. Under that presumption, the description in a governing document on how title is held presumptively reflects the actual property ownership. (See *In re Marriage of Fossum* (2011) 192 Cal.App.4th 336, 344; Evid. Code, § 662 ["The owner of the legal title to property is presumed to be the owner of the full beneficial title"].) The fatal flaw in this argument is that, as explained above, the Certificate of Formation does not list Rieser as Foreclosure Property Group's only member.<sup>3</sup>

Finally, Rieser contends he is the only member because Foreclosure Property Group's Operating Agreement says so. Rieser, however, ignores that he unilaterally created the Operating Agreement in October 2012. An operating agreement is an agreement among all the members of a limited liability company to establish their respective rights in the entity and how the entity will conduct its business. (N.J. Rev. Stat. § 42:2C-2 (2013) (formerly N.J. Stat. Ann. § 42:2B-2).) Without the agreement of all the members, an operating agreement has no force or effect. Accordingly, the Operating Agreement Rieser unilaterally created 12 years after he and Caudill formed

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<sup>3</sup> Rieser's argument the trial court erred because the record lacks evidence of a transmutation fails for the same reason. A transmutation is a change in the character of property from community property to separate property, separate property to community property, or separate property of one spouse to separate property of the other spouse. (Fam. Code, § 850.) Here, a transmutation was not necessary because the trial court found each spouse held a 50 percent separate property ownership interest in Foreclosure Property Group from its formation.

Foreclosure Property Group cannot divest Caudill of her membership interest in the limited liability company without her approval. Caudill did not sign the Operating Agreement or otherwise agree to its terms.

C. *The Trial Court Erroneously Found Rieser Failed to Trace Any of the Funds Used to Acquire Foreclosure Property Group's Interest in the New Jersey Properties*

Rieser contends the trial court erred in finding he failed to adequately trace the source of the funds Foreclosure Property Group used to purchase the note and mortgage on the two New Jersey properties. According to Rieser, he traced the funds Foreclosure Property Group used to his separate property and that tracing demonstrated “[Foreclosure Property Group] and the New Jersey real properties are [Rieser’s] separate property.” Although we agree Rieser adequately traced *some* of the funds Foreclosure Property Group used to acquire its interest in the New Jersey properties, Rieser failed to show that tracing entitles him to anything more than a claim of reimbursement for the funds he traced.

Foreign Car Repair originally owned both of the New Jersey properties subject to a promissory note and mortgage held by Summit Bank’s predecessor in interest. When his father died, Rieser inherited all of Foreign Car Repair’s outstanding stock and therefore acquired the two properties subject to the note and mortgage. In December 2000, Rieser and Summit Bank agreed that Foreclosure Property Group would purchase the note and mortgage on the properties for \$33,000. The trial court acknowledged this transaction and found that approximately \$27,000 of the purchase price came from an escrow account and the remainder from a Washington Mutual bank account. The court also found Rieser failed to adequately trace where the funds in these two accounts came from, and therefore concluded Rieser failed to establish he had a greater interest than Caudill in these funds, Foreclosure Property Group, or the properties.

Rieser and Caudill, however, stipulated at trial that the approximately \$27,000 in the escrow account came from the inheritance Rieser received from his father.

Any property a spouse inherits either before or during marriage is that spouse's separate property. (Fam. Code, § 770, subd. (a)(1) & (2).) Accordingly, as to the approximately \$27,000 from the escrow account, the trial court erred in finding Rieser failed to trace the source of the funds used to acquire Foreclosure Property Group's interest in the New Jersey properties.

Rieser contends the parties also stipulated the remainder of the purchase price for the promissory note and mortgage came from Rieser's separate property, but the record does not support this claim. The portion of the record to which Rieser cites discusses the parties' stipulation about the approximately \$27,000 Rieser inherited, not the source of the funds used to pay the remaining balance of the purchase price.

Rieser's limited tracing does not necessarily prove he held a larger ownership interest in Foreclosure Property Group or the properties. On the record before us, we conclude his \$27,000 separate property contribution to Foreclosure Property Group's purchase of the two New Jersey Properties must be treated as a loan to the limited liability company. This provides Rieser with a claim for reimbursement, but not any greater ownership interest in Foreclosure Property Group or any direct interest in the properties. The parties do not dispute the two properties are assets of Foreclosure Property Group because it is the entity that acquired and now holds outright title to those properties. As explained above, we affirm the trial court's finding Rieser and Caudill each hold a 50 percent separate property interest in Foreclosure Property Group. The record does not include a valid operating agreement or any other evidence establishing what capital or other contributions Rieser and Caudill were required to make to the limited liability company or what, if any, additional interest they would acquire in the limited liability company if they made a capital contribution. The record also does not include any evidence showing how much Foreclosure Property Group paid to later acquire the tax liens on the two New Jersey Properties, the source of the funds used to

acquire those liens, or what impact those liens had on the interest Foreclosure Property Group held in the New Jersey properties based on the note and mortgage.

Accordingly, we reverse the trial court's finding that Rieser failed to adequately trace any of the funds Foreclosure Property Group used to acquire the two New Jersey properties, and remand for the court to modify the judgment to provide that, after Foreclosure Property Group's assets are liquidated, Rieser shall be entitled to a payment of \$27,014.99 as reimbursement for this loan and then the remaining balance of the funds shall be divided equally between Rieser and Caudill based on their equal separate property interests in the limited liability company.

D. *The Trial Court Had Jurisdiction to Order the Sale of the New Jersey Properties*

Rieser contends the trial court erred in ordering the parties to liquidate Foreclosure Property Group and the two New Jersey properties it owned because those assets were separate property rather than community property. According to Rieser, a family law court has jurisdiction to characterize property as either community property or separate property and to order spouses to sell community property to divide the community estate, but the court lacks jurisdiction to order spouses to sell separate property. Not so.

To support his contention, Rieser cites two cases decided in 1984. (See *In re Marriage of McNeill* (1984) 160 Cal.App.3d 548, disapproved on other grounds in *In re Marriage of Fabian* (1986) 41 Cal.3d 440, 451, fn. 13; *In re Marriage of Buford* (1984) 155 Cal.App.3d 74, disapproved on other grounds in *In re Marriage of Fabian*, at p. 451, fn. 13.) Both cases held the former Family Law Act (Civ. Code, former § 4000 et seq.) did not authorize family law courts to dispose of either spouse's separate property in a dissolution action. (*McNeill*, at pp. 565-567; *Buford*, at p. 78.) In 1985, however, the Legislature enacted what is now Family Code section 2650 to reverse that rule. (Cal. Law Revision Com. com., 29D West's Ann. Fam. Code (2004 ed.) foll. § 2650,

p. 610.) That section provides, “In a proceeding for division of the community estate, the court has jurisdiction, at the request of either party, to divide the separate property interests of the parties in real and personal property, wherever situated and whenever acquired, held by the parties as joint tenants or tenants in common.” (Fam. Code, § 2650.)

Here, Foreclosure Property Group and the two New Jersey properties were the primary assets the couple held other than their home, and Caudill expressly asked the court to divide those assets. Accordingly, based on Caudill’s request and the court’s finding both spouses held separate property interests in Foreclosure Property Group, the trial court had authority to order the liquidation and division of Foreclosure Property Group’s assets, including the two New Jersey properties. (See *Askew v. Askew* (1994) 22 Cal.App.4th 942, 962 [“Under Family Code section 2650 . . . , the family law court has jurisdiction ‘at the request of either party, to divide the separate property interests’ of the parties held in joint tenancy”].)

Rieser also contends the trial court lacked authority to order the parties to liquidate Foreclosure Property Group and its assets because that entity was never named and never appeared in this action. Again, not so. Rieser and Caudill are the only members of Foreclosure Property Group and the family law court may order them to take whatever actions are necessary to divide their property regardless whether the court has jurisdiction over the property itself; the court may act if it has jurisdiction over the spouses. (See *Tischhauser v. Tischhauser* (1956) 142 Cal.App.2d 252, 255 [when the court has jurisdiction over all parties with an interest in property, “the court can require the parties to execute conveyances of real or movable property in a foreign state to insure a complete determination of the controversy in litigation”].) Rieser offers no authority or explanation to the contrary.

E. *Rieser Waived His Challenges to the Trial Court's Evidentiary Rulings*

Rieser contends the trial court erred in sustaining evidentiary objections to numerous documents that were necessary to trace his separate property contributions to both Foreclosure Property Group's purchase of an interest in the New Jersey properties and the couple's purchase of their Silverado Canyon home. According to Rieser, he asked the court to reconsider its evidentiary rulings and admit all of his trial exhibits into evidence, but the trial court never ruled on that request after taking it under submission. Rieser, however, forfeited his challenges to the trial court's evidentiary rulings.

"It is appellant's 'burden on appeal to affirmatively challenge the trial court's evidentiary rulings, and demonstrate the court's error.'" (*Salas v. Department of Transportation* (2011) 198 Cal.App.4th 1058, 1074.) The appellant may not simply argue the trial court erred in excluding a particular piece of evidence. Instead, the appellant must identify each evidentiary ruling he or she challenges, and provide reasoned argument and citations to authority to demonstrate the ruling was erroneous. The failure to do so results in a forfeiture of any challenge to the evidentiary rulings. "'We are not required to search the record to ascertain whether it contains support for [the appellant's] contentions.'" (*Ibid.*)

Here, Rieser fails to identify the evidence he claims the trial court erroneously failed to admit. More importantly, Rieser fails to identify the grounds on which the trial court excluded the evidence or explain how the court abused its discretion. Accordingly, Rieser forfeited his right to challenge the trial court's evidentiary rulings on appeal.

F. *The Trial Court Properly Denied Rieser's Requests for Credits and Reimbursements*

Rieser contends the trial court erroneously denied his request for reimbursement and credits based on payments he made on the mortgage and home equity line of credit for the couple's home in Silverado Canyon. According to Rieser, he used

his separate property income from the two New Jersey properties and his guitar business to make payments on these loans, and therefore he is entitled to either a reimbursement or a credit for those payments. We disagree.

The trial court's judgment explains it denied all reimbursement and credit requests "for failure of proof in light of the Court's finding that [Foreclosure Property Group] was the separate property of the parties, each owning 50 [percent] of the company." As explained above, we affirm the trial court's ruling each spouse held a 50 percent separate property interest in Foreclosure Property Group. Accordingly, we also affirm the trial court's ruling neither spouse has a claim for reimbursement or credits based on the use of the income from Foreclosure Property Group to pay the couple's bills.

We also affirm the trial court's ruling rejecting Rieser's claim for reimbursement or credits based on the use of the income from his guitar business because Rieser failed to show he used that income to pay either the mortgage or home equity line of credit on the couple's home. In making this argument, Rieser fails to cite any evidence in the record. Instead, he argues the trial court erroneously failed to admit the evidence Rieser offered to support this claim. As explained above, however, Rieser forfeited all challenges to the trial court's evidentiary rulings and therefore also forfeited this challenge by failing to support it with any citations to the record or authority.

### III

#### DISPOSITION

We reverse the trial court's ruling that Rieser failed to adequately trace any of the funds used to acquire Foreclosure Property Group's interest in the two New Jersey properties; he adequately traced the \$27,014.99 the parties stipulated he contributed to Foreclosure Property Group's acquisition of the properties. We remand for the trial court to modify its judgment to provide that, after Foreclosure Property Group's assets are



liquidated, Rieser shall receive \$27,014.99 of the proceeds as reimbursement for this contribution and the remaining balance shall be equally divided between Rieser and Caudill. We affirm all other aspects of the trial court's judgment. In the interest of justice, the parties shall bear their own costs on appeal.

ARONSON, J.

WE CONCUR:

O'LEARY, P. J.

IKOLA, J.